

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

In Re:

Lloyd L. Shaffer : Case No. 12-54946  
Bregina L. Schaffer : Chapter 13  
Debtors : Judge Preston

DEBTORS' OBJECTION TO CLAIM NO. 15 OF  
OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION,  
P.O. BOX 530, COLUMBUS, OHIO 43216, FILED OCTOBER 16, 2012

The Debtors hereby object to Claim No. 15 filed by the Ohio Department of Taxation, Bankruptcy Division, P.O. Box 530, Columbus, Ohio 43216 (filed October 16, 2012) in the amount of \$331,052.18 for the following reasons:

1. Said claim is against Shaffer Stucco and Stone, LLC not the Debtors.
2. Said claim is for CAT (Commercial Activity Tax) for periods after the said Shaffer Stucco and Stone was no longer doing business.
3. Said claim has never been assessed personally against the debtors.

WHEREFORE, debtors pray that said claim be disallowed in its entirety

.

/s/ Michael T. Gunner  
Michael T. Gunner (0002078)  
Attorney for Debtors  
3535 Fishinger Blvd., Ste. 220  
Hilliard, Ohio 43026  
Telephone: (614) 777-1203  
Fax: (614) 777-4640  
E-mail: [hilliardlaw@hotmail.com](mailto:hilliardlaw@hotmail.com)

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing Objection to Claim No. 15 was served upon the parties listed below either electronically at the e-mail addresses registered with the Court's ECF System or by regular U.S. mail, postage pre-paid this 24<sup>th</sup> day of September, 2014.

Serve electronically upon:

U.S. Trustee's Office - [ustp.region09.cb.ecf@usdoj.gov](mailto:ustp.region09.cb.ecf@usdoj.gov)  
Chapter 13 Trustee, Frank M. Pees – [trustee@ch13.org](mailto:trustee@ch13.org)  
Michael T. Gunner, Attorney for Debtors – [hilliardlaw@hotmail.com](mailto:hilliardlaw@hotmail.com)  
Brian M. Gianangeli [bgianangeli@mifsudlaw.com](mailto:bgianangeli@mifsudlaw.com)

Served by regular U.S. Mail postage pre-paid:

Rebecca Daum  
Ohio Department of Taxation,  
Bankruptcy Division,  
P.O. Box 530,  
Columbus, Ohio 43216

Ohio Attorney General  
Collections Enforcement  
150 East Gay Street 21<sup>st</sup> Floor  
Columbus, Ohio 43215

/s/ Michael T. Gunner  
Michael T. Gunner (0002078)  
Attorney for Debtors

**FORM 20A NOTICE OF MOTION**

The Debtor(s) has/have filed papers with this Court requesting the relief sought in the Motion enclosed with this NOTICE.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If your do not want the Court to GRANT the relief requested in the enclosed Debtor's Objection To Claim No. 15, Ohio Department Of Taxation, or if you want the Court to consider your views on the Debtor's Objection To Claim No. 15, Ohio Department Of Taxation, then on or before thirty (30) days from the date hereof you or your attorney must:

1. File with the Court, a written response to the Debtor's Objection to Claim No. 15, Ohio Department of Taxation expressing your objection or viewpoint. The response is to be filed with the Clerk of Courts at 170 North High Street, Columbus, Ohio 43215.

If you mail your written response to the Court for filing by the Clerk, you must mail it early enough so the Court will receive it on or before the date stated above.

2. You must also mail a copy of the written response to the Debtor(s) at the address listed on the front of this paper entitled Certificate of Service.
3. You must also mail a copy of the written response to Michael T. Gunner, Attorney at Law, 3535 Fishinger Blvd., Suite 220, Hilliard, Ohio 43026.
4. Finally, you must attend any Court hearing scheduled to consider this Debtor's Objection to Claim No. 15, Ohio Department of Taxation. The Court will likely schedule an oral hearing and serve only those parties who have in fact filed a written response.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the Debtor's Objection to Claim No. 15, Ohio Department of Taxation and may enter an Order granting that relief.

